



Sustainability Report

2025

steute Technologies

Prepared in accordance with the VSME Standard

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2 Foreword by the Executive Management

Building a Sustainable Future Through Innovation and Responsibility

At steute, our purpose has always been clear: to develop products that help protect people, machines, and processes. Across industrial and medical applications, our solutions are designed to deliver safety, reliability, and long-term performance where quality and trust matter most. As expectations towards businesses continue to evolve, sustainability has become an increasingly important part of long-term value creation and corporate responsibility.

For steute, sustainability is not a separate initiative. It is closely connected to the way we create value. Developing durable products, supporting safe and efficient operations, fostering innovation, investing in our people, and conducting business with integrity have long been part of our corporate culture and the foundation of our success.

The year 2025 marked an important step in the continued development of our sustainability activities. Building on the double materiality assessment finalised in 2025, we focused on strengthening the foundations for a more structured approach to sustainability across the company. Key milestones included the introduction and certification of our environmental management system in accordance with ISO 14001 at our headquarters in Löhne, the completion of our first comprehensive greenhouse gas inventory, and the continued integration of sustainability considerations into our supply chain management activities. These initiatives strengthen transparency, support responsible business practices, and establish important foundations for the further development of our sustainability approach.

At the same time, we continued to invest in the areas that matter most to our long-term success: product quality, innovation, employee development, occupational health and safety, regulatory compliance, and strong partnerships across our value chain. While significant progress has been made, we recognise that sustainability is a continuous journey. Some areas of data collection and performance measurement continue to evolve, and our approach will further mature in the years ahead. We believe that transparency about both our progress and our challenges is essential for building trust, maintaining credibility, and driving meaningful improvement over time.

As a portfolio company of Battery Ventures, we continue to strengthen our organisation and expand the capabilities needed to support our long-term growth and sustainability ambitions. Our focus remains on creating sustainable value through technological innovation, operational excellence, and responsible business conduct, while continuing to support our customers, employees, partners, and communities around the world.

We would like to thank all our employees, customers, suppliers, and business partners for their commitment, trust, and collaboration. Together, we will continue to drive innovation, create lasting value for our stakeholders, and contribute to a more sustainable future while staying true to what has always defined steute: innovation, agility, customer focus, and solidarity.

Executive Management
steute Technologies

3 Basis of the report

This Sustainability Report provides an overview of steute’s environmental, social, and governance (ESG) activities, performance, and management approach for the 2025 reporting period. It has been prepared to increase transparency for customers, employees, business partners, financial institutions, and other stakeholders.

This report has been prepared in accordance with the Voluntary Sustainability Reporting Standard for SMEs (VSME), which serves as the primary reporting framework and meets the requirements of the Voluntary Sustainability Standard (VS), including disclosures beyond those required by the VS. In addition to the VSME Basic Module, steute has voluntarily included selected disclosures from the VSME Comprehensive Module, the European Sustainability Reporting Standards (ESRS), and relevant company-specific sustainability indicators. A reference index maps the disclosures in this report to the corresponding VSME, VS, and ESRS disclosure requirements and data points.

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Unless otherwise stated, the information presented in this report relates to the period from 1 January 2025 to 31 December 2025. This report generally covers steute Technologies and its consolidated subsidiaries. Unless otherwise stated, data are reported on a Group-wide basis. Further information regarding the reporting boundary is provided in the appendix.

No material omissions are known that would significantly affect the understanding of steute’s sustainability performance during the reporting period. Where data availability remains limited, particularly at smaller subsidiaries, this is transparently disclosed in the respective sections of the report.

Company and Reporting Information	
Reporting period	Calendar Year 2025
Reporting framework	VSME Basic Module, in part ESRS and VSME Comprehensive Module
Reporting level	Group-wide unless otherwise stated
Legal form	Gesellschaft mit beschränkter Haftung (GmbH)
Main country of operation	Germany
Principal location of significant assets	Löhne, Germany
Consolidation basis	Group level
Covered Subsidiaries	See Chapter Corporate Structure
NACE Code	C 27.90 Manufacturing of other electrical equipment
Total assets	81,74 Mio. EUR
Net Turnover	68,78 Mio. EUR
Number of employees (headcount)	490 (end of reporting period)

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4 steute Technologies – a portrait

4.1 Vision, Mission and Values

steute's mission, vision and guiding principles provide the foundation for its business activities and long-term development. They reflect the company's commitment to technological excellence, innovation, customer focus and responsible collaboration, while guiding decision-making across all areas of the organisation.

Vision:

To be the world's leading provider of sensing and control solutions for the most demanding environments.

Mission:

We design and deliver high-performance sensing and control solutions for the world's most demanding medical and industrial applications.

To achieve this ambition, steute's actions are guided by four core principles:



Innovation

We see ourselves as drivers of innovation: we research, we develop, we push the boundaries of what is possible in order to drive our chosen segments forward in their next development steps.



Agility

We react dynamically to new requirements and implement customer wishes without delay. Challenges are our passion because they, and only they, allow us to grow.



Customer orientation

We always orient ourselves to the needs and wishes of our customers, focusing on the practical benefit to them. Our cooperative approach has been the cornerstone of successful and long-lasting business relationships for many years.



Solidarity

We are team players and behave respectfully and helpfully, treating others as equals at all times. This is true both within the company and beyond. "Solidarity" is our linchpin, as well as the foundation of a trusting and reliable collaboration.

4.2 Ownership and Senior Management

Since 2024, steute has been a portfolio company of Battery Ventures, a leading international technology investment firm. As owner of steute Technologies, Battery Ventures provides strategic support and long-term investment perspectives that help strengthen steute’s position as an innovation-driven technology company.

Founded in 1983, Battery Ventures is a global, technology-focused investment firm with offices in the U.S., Europe and Israel. Battery follows a collaborative, research-focused investment approach and regularly invests at the early, growth and buyout stages within the technology sector. Core focus areas are Application Software, Infrastructure Software, Consumer, Industrial Tech and Life Science Tools.

At the operational level, steute is led by a strengthened Executive Management comprising four executives. During the reporting year, the company expanded its leadership structure by appointing Stefan Kiesner as CFO and Gareth Dean as VP Sales & Marketing, complementing the roles of CEO Marc Stanesby and MD Dr. Christof Gerhardy. Together, the four-member Executive Management is responsible for steering the company’s strategic development, operational performance, and sustainable growth.

This Executive Management replaces the previous governance model that was in place until the end of the prior year, when the company was managed by Marc Stanesby as commercial managing director and Dr. Christof Gerhardy as technical managing director. The expanded Executive Management reflects steute’s continued organisational development and its focus on strengthening commercial excellence, financial governance, technological leadership, and market-oriented growth.

In addition to the Executive Management, steute is overseen by a Board of Directors consisting of three members. Regular meetings are attended by both the Board of Directors and the Executive Management, providing a framework for strategic oversight, performance monitoring, and decision-making support.

Senior Management Body	Members	Female	Female (%)
Board of Directors	3	0	0%
Executive Management / C-suite ¹	4	0	0%
C-suite minus one ²	13	1	8%
		VSME C5 59	VSME C9 65

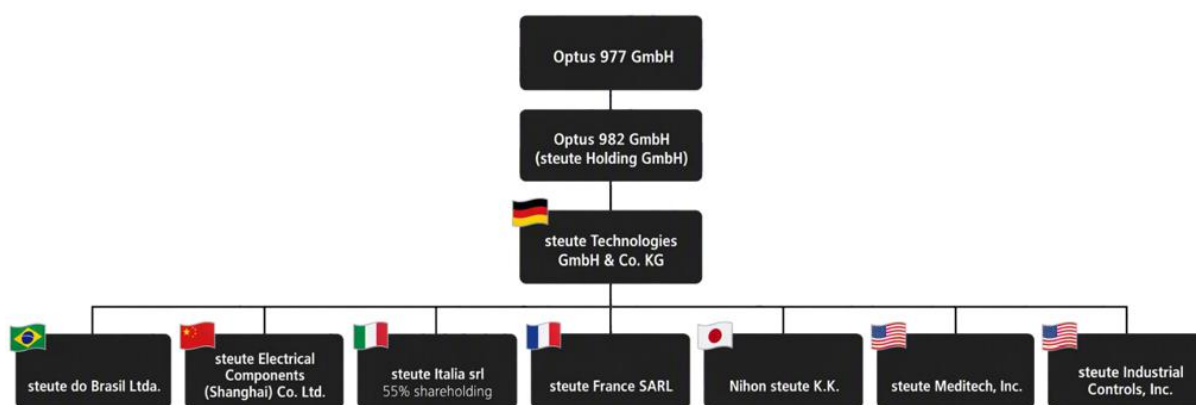
¹ CEO and any senior executives reporting directly to the CEO, e.g., CFO, COO, etc.

² All professionals who report directly to C-suite-level management

4.3 Corporate Structure

The steute Group operates through **steute Technologies GmbH & Co. KG** and its international subsidiaries, which serve customers across key global markets. Headquartered in Löhne, Germany, steute Technologies GmbH & Co. KG is the Group's principal operating entity and main production site, responsible for the development, production, and distribution of innovative switching and sensor technologies.

steute Holding GmbH (formerly Optus 982 GmbH) serves as the Group's holding company and provides the framework for strategic oversight and future growth initiatives. Going forward, the holding company is expected to act as the parent entity for planned acquisitions and thereby support the further development of the Group. **Optus 977 GmbH** is the top-level holding company of the steute Group and the reporting entity for financial reporting purposes. The following organisational chart provides an overview of the Group structure and its principal subsidiaries.



The steute Group maintains an international network of subsidiaries that complement the activities of its headquarters and main production site in Löhne, Germany. While manufacturing activities outside Germany are concentrated in Brazil and China, subsidiaries in Europe, North America, and Asia primarily provide sales, marketing, and customer support services to customers in their respective regions.

steute Subsidiaries

steute do Brasil Ltda.	Vinhedo – São Paulo, Brazil
steute Electrical Components (Shanghai) Co., Ltd.	Shanghai – China
steute France SARL	Meylan – Grenoble, France
steute Italia S.r.l. (55% shareholding)	Settimo Milanese – Milan, Italy
steute Meditech, Inc.	Ridgefield – Connecticut, USA
steute Industrial Controls, Inc.	Ridgefield – Connecticut, USA
Nihon steute K.K.	Saitama-ken – Saitama-shi, Japan

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4.4 Strategy, Business Model and Policies

4.4.1 Business Model and Sustainable Value Creation

steute develops, manufactures, and markets switching devices, sensors, user interfaces, and digital connectivity solutions for industrial and medical applications. The Group's business model is built on technological innovation, industry-specific expertise, and long-term customer relationships, enabling it to provide reliable and high-quality solutions for demanding operating environments and safety-critical applications.

A central element of steute's value proposition is the protection of people, machines, and processes. Across its business divisions, the company's products and solutions contribute to operational safety, reliability, and efficiency, helping customers minimise risks, ensure compliance with regulatory requirements, and maintain stable production and healthcare processes.

Sustainability is closely linked to this approach. By developing durable, high-quality products with long service lives and supporting safe, reliable, and efficient operations, steute contributes to the responsible use of resources and the long-term resilience of its customers' operations. Beyond product durability and reliability, sustainability-related elements of steute's strategy include the continuous improvement of environmental performance, the reduction of greenhouse gas emissions, the protection of employee health and safety, and the creation of long-term value for customers and other stakeholders.

VSME C1 47d

4.4.2 Products and Markets

The Group serves customers across a broad range of industries, including medical technology, mechanical and plant engineering, conveyor technology, intralogistics, automotive manufacturing, pharmaceuticals, food processing, bulk goods industry, renewable energy, shipbuilding, port technology, and selected applications in the oil and gas industry.

VSME C1 47a-b

steute serves customers worldwide through three specialised business divisions:

- **Meditec** develops certified user interfaces, control devices, and connectivity solutions for medical technology applications. The division supports medical device manufacturers in meeting demanding regulatory requirements and provides solutions designed to ensure safe, reliable, and intuitive operation in clinical and diagnostic environments. As the Group's largest business division, Meditec plays a key role in enabling high standards of patient safety, clinical usability, and healthcare quality.
- **Controltec** provides switches, sensors, safety devices, wireless systems, and automation solutions for industrial environments. Particular areas of expertise include machine safety, industrial automation, operation under extreme environmental conditions, and explosion protection for potentially hazardous areas.

- **Leantec** delivers digital shopfloor and Industrial Internet of Things (IIoT) solutions that support customers in increasing process transparency, optimising material flows, improving operational efficiency, and advancing digital transformation initiatives.

In addition to its own products and solutions, selected subsidiaries distribute complementary third-party products in specific regional markets. These arrangements support customer proximity and allow steute to meet local market requirements while maintaining its focus on core technologies and applications.

steute does not manufacture weapons, ammunition, or dedicated military equipment. The company also does not engage in the extraction, processing, transport, or trading of fossil fuels. However, certain products may be supplied to customers operating in industries such as oil and gas, where they are used as components within industrial production and infrastructure systems. **VSME C8 63a-d**

The Group's principal business relationships include suppliers of electronic and mechanical components, raw materials, packaging materials, logistics services, and professional services required for the development, manufacture, and distribution of its products. steute seeks to maintain long-term and collaborative relationships with key suppliers and business partners.

On the customer side, the Group primarily serves manufacturers, distributors, and end users in the medical technology, industrial automation, logistics, machinery and plant engineering, and process industries sectors. Products and solutions are marketed through the Group's international subsidiaries, distribution partners, and direct customer relationships, enabling close customer support across regional markets. **VSME C1 47c**

4.4.3 Product Quality and Certifications

Product quality, reliability, and safety are central elements of steute's value proposition. The company operates quality management systems and certification frameworks tailored to the requirements of the industrial and medical technology sectors. Through continuous improvement processes and compliance with applicable standards and regulatory requirements, steute aims to ensure the long-term performance, safety, and reliability of its products and solutions.

To support these objectives, steute maintains certifications in the areas of quality management, medical device quality management, environmental management, and explosion protection. The company's headquarters in Löhne, as well as its production facilities in Brazil and China, are certified according to ISO 9001. In addition, the medical technology activities in Löhne and Shanghai are certified according to ISO 13485, reflecting the stringent quality and regulatory requirements of the medical device sector. The Löhne site also maintains certification according to ISO 14001 for environmental management and fulfils the requirements of the ATEX 2014/34/EU Directive for products intended for use in potentially explosive atmospheres. **VSME B1 25**

These certifications support steute's commitment to product quality, regulatory compliance, environmental responsibility, and the protection of people and assets in demanding industrial and medical environments.

4.4.4 Policies

During the reporting period, steute revised its corporate policy as part of the ongoing development of its sustainability management framework. The revised policy reflects the company's increased focus on environmental responsibility and aligns with the principles of the updated Code of Conduct.

The policy establishes a framework for responsible business conduct and defines key commitments relating to product quality, innovation, employee development, environmental protection, climate action, and compliance. In particular, steute commits to developing durable and reliable products, using resources efficiently, minimising waste and emissions, and continuously improving its environmental performance.

The revised policy also emphasises climate protection and greenhouse gas reduction along the value chain through energy-efficient operations, optimised logistics, and cooperation with business partners who share the company's sustainability principles. In addition, steute reaffirms its commitment to legal compliance, ethical business conduct, transparency, and the continuous development of employee competencies.

Responsibility for implementing and continuously improving the company's quality and environmental management systems rests with Executive Management, which provides the resources necessary to achieve the objectives defined within the corporate policy.

VSME B2 VSME C2

Key Commitments of the Corporate Policy

- Customer satisfaction and innovation
- Product quality and operational excellence
- Employee development and teamwork
- Environmental protection and resource efficiency
- Climate protection and emission reduction
- Compliance, ethics, and transparency

5 Sustainability at steute

5.1 Organisational Embedding of Sustainability Management

Sustainability management at steute is integrated into the company's management and governance structure. Overall responsibility for sustainability-related matters lies with Managing Director Dr. Christof Gerhardy, ensuring that sustainability considerations are incorporated into strategic and operational decision-making. The Corporate Sustainability Manager reports directly to the Managing Director and is responsible for coordinating sustainability activities, supporting ESG reporting, and driving the further development of the company's sustainability management framework.

Sustainability objectives and priorities are reviewed and approved by the Executive Management, which also monitors progress towards their implementation. Responsibility for implementing sustainability-related measures rests with the respective functional areas, ensuring that environmental, social, and governance (ESG) topics are embedded in day-to-day business processes. The Executive Management receives an annual update on sustainability performance, key developments, and progress against defined objectives.

ESRS GOV-1

5.2 Our Understanding of Sustainability

Sustainability management at steute is currently evolving as part of a broader Group-wide framework. During the reporting period, significant progress was made in establishing the foundations for a structured sustainability approach. The double materiality assessment conducted in 2024 was finalised to identify and prioritise the sustainability topics most relevant to the company and its stakeholders. Based on the results, relevant sustainability KPIs were defined and integrated into the reporting framework.

Building on these foundations, steute is currently developing measurable sustainability targets and corresponding action plans. This ongoing process will further strengthen the systematic management of environmental, social, and governance (ESG) topics and support the company's long-term sustainability ambitions.

5.3 Stakeholders

Stakeholder engagement is an important element of steute's sustainability approach. Through interaction with internal and external stakeholders, the company gains insights into expectations, business requirements, potential risks and areas for improvement. These interactions support informed decision-making and contribute to the continuous development of sustainability-related activities.

steute maintains communication with stakeholders through established business and organisational processes. Employee perspectives are considered through ongoing dialogue with managers and employee representatives (Works Council). Customer expectations are reflected through regular customer interactions and customer satisfaction assessments. In addition, information is provided to external stakeholders through corporate communication channels, including the company's website.

While stakeholder engagement is currently integrated into existing management and business processes rather than through a dedicated sustainability engagement programme, the company considers the resulting feedback as an important input for the further development of its sustainability strategy.

Key Stakeholder Groups

- Employees, trainees, applicants, and their families
- Management and leadership teams
- Shareholders
- Banks and financing partners
- Meditec and Controltec customers
- Suppliers and service providers
- Local community, including the City of Löhne
- The environment (considered a silent stakeholder)

ESRS SBM-2 45a i

5.4 Double Materiality Assessment

In 2025, steute finalised its first double materiality assessment based on the principles of the European Sustainability Reporting Standards (ESRS). The assessment considered both the impacts of steute's business activities on people and the environment (*inside-out perspective*) and the potential financial effects of sustainability-related risks and opportunities on the company (*outside-in perspective*).

The assessment was based on the evaluation of sustainability-related impacts, risks, and opportunities (IROs) across environmental, social, and governance topics. In addition to considering the perspectives of key stakeholder groups, steute also performed dedicated assessments for its major sites and business activities. This approach ensured that the assessment reflected both stakeholder expectations and the specific characteristics of the Group's operations.

To evaluate materiality consistently, steute applied an established risk and opportunity assessment methodology that is already embedded within its management system. Impacts, risks, and opportunities were assessed based on their likelihood of occurrence and the magnitude of their potential impact using a standardised four-by-four scoring matrix. Topics meeting the defined materiality threshold were classified as material and subsequently integrated into the sustainability management and reporting framework. The assessment process was supported by external auditors, providing additional methodological guidance and review. While the assessment was not subject to formal assurance, the resulting methodology and outcomes provide a robust foundation for steute's sustainability management and reporting activities.

The assessment identified a limited number of topics as material from both an impact and a financial perspective, while additional topics were identified as material from an impact perspective. The resulting set of material topics is presented in the overview below.

The detailed assessment of sustainability-related impacts, risks, and opportunities (IROs) provided further insights into the areas most relevant to steute's business activities. A complete list of the material impacts, risks, and opportunities (IROs) identified during the assessment, including their evaluation scores, is provided in [Appendix](#). The single highest-rated IRO identified through the assessment relates to the protection provided by steute's safety and medical technology products. This reflects the company's core purpose of enabling the safe and reliable operation of industrial equipment and medical devices, thereby contributing positively to the protection of people, machines, and processes.

In addition, the assessment highlighted climate- and resource-related topics such as greenhouse gas emissions from production, energy consumption, hazardous substances, and resource use as important environmental considerations. From a social perspective, employee health, secure employment, fair remuneration, employee development, and work-life balance emerged as particularly relevant topics. Furthermore, corporate culture and responsible business practices throughout the supply chain were identified as important factors for the company's long-term success and resilience.

ESRS IRO-1

Based on the results of the materiality assessment, steute has developed an initial set of sustainability KPIs and is currently defining measurable targets and action plans. The materiality assessment therefore forms the foundation of the company's sustainability strategy, reporting framework, and the ongoing development of its sustainability management system.

The following chapters describe how steute addresses these material topics through its Environmental, Social, Governance, and Supply Chain activities.

Overview of Material Sustainability Topics		
Environmental	Social	Governance
Climate Change Mitigation	Working Conditions	Corporate Culture
Energy*	Secure Employment	
Substances of Concern*	Adequate Wages	
Resource Inflows	Work-Life Balance	
Resource Outflows	Health & Safety	
Waste	Training & Skills Development*	
Land Use	Workers in the Value Chain	
	Product Safety	

* Material from both impact and financial perspectives

5.5 Sustainable Development Goals (SDGs)

As part of its sustainability strategy, steute aligns its activities with the **United Nations Sustainable Development Goals (SDGs)**. Based on the company's business model, sustainability priorities, and material topics, four SDGs have been identified as particularly relevant to steute's operations and long-term development:



5.5.1 SDG 3 – Good Health and Well-being

The protection of people and the promotion of health are closely linked to steute's products and activities. Through its Meditec division, the company develops reliable user interfaces and connectivity solutions for medical technology applications, supporting the safe and effective operation of medical devices. Beyond its products, steute promotes employee well-being through occupational health and safety measures and initiatives aimed at maintaining a safe and healthy working environment.

Progress during the reporting period

- ▶ HSMS coverage maintained above 95% of employees
- ▶ Regular health and safety training conducted at the Löhne site
- ▶ No work-related fatalities or occupational illnesses reported
- ▶ Continued development of medical technology solutions supporting patient safety

5.5.2 SDG 8 – Decent Work and Economic Growth

As an innovative technology company, steute contributes to sustainable economic growth through innovation, long-term employment, and the development of future-orientated technologies. The company is committed to providing fair working conditions, development opportunities, and a safe workplace while continuously improving operational efficiency and the responsible use of resources.

Progress during the reporting period

- ▶ 98.5% of employees covered by formal work-life balance arrangements
- ▶ Continued investment in employee development and training
- ▶ Active involvement of the works council in employee-related initiatives
- ▶ Workforce stability maintained during a period of temporary short-time work

5.5.3 SDG 9 – Industry, Innovation and Infrastructure

Innovation is a core element of steute's corporate identity. Through its three divisions, Meditec, Controltec, and Leantec, the company develops products and solutions that support safe, reliable, and increasingly digital industrial and medical processes. Long product life cycles, high-quality standards, and resilient supply chains contribute to sustainable industrial development and value creation.

Progress during the reporting period

- ▶ Materiality assessment completed
- ▶ Sustainability KPIs identified and integrated into reporting processes
- ▶ Continued innovation across Meditec, Controltec and Leantec
- ▶ Maintenance of ISO 9001, ISO 13485, ISO 14001 and ATEX certifications
- ▶ Increased use of digital tools for supplier monitoring and sustainability reporting

5.5.4 SDG 13 – Climate Action

steute recognises the importance of climate protection and is working to reduce its environmental footprint through energy-efficient processes, the increased use of renewable energy sources, and the implementation of an initial GHG reduction target. The company also seeks to strengthen awareness of environmental responsibility among employees, customers, and business partners.

The selected SDGs provide strategic orientation for steute's sustainability activities and support the ongoing development of measurable targets, initiatives, and performance indicators across the Group.

Progress during the reporting period

- ▶ Initial GHG reduction target established
- ▶ Corporate policy updated to strengthen environmental commitments
- ▶ Continued operation of the ISO 14001-certified environmental management system
- ▶ Environmental criteria increasingly integrated into supplier evaluations

5.6 Sustainability Development and Transition

During the reporting period, steute further developed its sustainability management framework and reporting capabilities. Building on the materiality assessment started in 2024, the company refined its understanding of the sustainability topics most relevant to its business activities and stakeholders. In 2025, this work was complemented by the development of a structured set of sustainability KPIs to support future reporting, performance monitoring, and management decision-making. These activities provide an important foundation for the continued integration of sustainability considerations into the Group's governance and business processes.

VSME B2 VSME C2

Climate protection represents a key focus area within steute's sustainability transition. During the reporting period, the company established its first GHG reduction target and began evaluating additional measures to support its achievement. At the same time, steute continued to strengthen the integration of environmental considerations into business planning, supplier engagement, and operational decision-making. While a comprehensive transition plan is still under development, the company intends to further expand its environmental data collection, monitoring capabilities, and climate-related initiatives in the coming years.

The sustainability topics identified through the materiality assessment form the basis for steute's sustainability strategy and reporting. Focus is placed on environmental performance and climate protection, employee health, safety and development, responsible business conduct, and sustainable supply chain management. The following chapters provide a detailed overview of the Group's activities, objectives, measures, and performance in these key areas.

6 Environment and Climate

6.1 Environmental Management and Objectives

Environmental protection and the responsible use of natural resources are important elements of steute's sustainability approach. In 2025, the company updated its corporate policy to further strengthen its commitment to environmental responsibility, resource efficiency, climate protection, and the continuous improvement of environmental performance across the Group.

The corporate policy emphasises the development of durable products, the efficient use of resources, the reduction of waste and emissions, and the promotion of climate-friendly technologies. In addition, steute is committed to improving energy efficiency and reducing greenhouse gas emissions throughout the value chain through operational improvements, optimised logistics, and cooperation with suppliers who share the company's sustainability principles.

To support these objectives, the Löhne headquarters introduced and certified an environmental management system according to ISO 14001 during the reporting period. Environmental management is integrated into the site's Integrated Management System (IMS) and supports the systematic identification, evaluation, and reduction of environmental impacts.

The international subsidiaries in Brazil and China maintain local management systems and responsibilities in accordance with their respective operational requirements. Compared to the Löhne headquarters, these sites have a smaller manufacturing footprint and do not perform additional production processes that would result in fundamentally different production-related environmental aspects. Consequently, the environmental aspects identified and assessed within the environmental management system at the Löhne site are considered representative for the Group's core manufacturing activities.

Environmental Priorities

- ▶ Continuous improvement of environmental performance
- ▶ Energy efficiency and greenhouse gas reduction
- ▶ Responsible use of resources and materials
- ▶ Reduction of waste and harmful emissions
- ▶ Lifecycle-oriented environmental assessment
- ▶ Compliance with environmental legislation and product regulations
- ▶ Integration of environmental considerations into product development

As part of the environmental management system, an interdisciplinary environmental team meets on a quarterly basis. Regular site inspections are performed, environmental performance is reviewed, and improvement measures are documented and tracked. During 2025, steute also introduced a structured environmental KPI system and completed a comprehensive reassessment of significant environmental aspects across all departments and processes at the Löhne site. The assessment covered waste, land, emissions, energy, resources, and water, and was based on the evaluation of both impact and frequency.

Where necessary, preventive measures were defined to address identified environmental risks and opportunities.

Environmental considerations are incorporated throughout the product life cycle. Environmental aspects are evaluated during development, procurement, manufacturing, logistics, product use, and end-of-life treatment. The assessment includes normal operating conditions, maintenance activities, abnormal operating situations, and potential emergency scenarios. This life-cycle approach supports the early identification of environmental impacts and helps ensure the continuous improvement of environmental performance.

In addition, environmental considerations are increasingly integrated into product development and material selection. Examples include the use of recycled materials where feasible, efforts to improve product durability and repairability, and the reduction of material consumption. The company also maintains processes for the management of hazardous substances and compliance with environmental product regulations, including requirements relating to batteries and waste electrical and electronic equipment.

6.2 Energy Management and Consumption

Energy consumption represents one of the most significant environmental aspects of steute's operations. Energy is required for production processes, building operations, logistics activities, machine operation, heating systems, drying chambers, canteen facilities, and the use of office equipment such as computers, printers, and monitors. Energy consumption is therefore directly linked to both environmental impacts and operating costs.

From an environmental perspective, energy consumption contributes to climate change through both direct and indirect greenhouse gas emissions. Direct emissions primarily arise from the combustion of fuels used for heating and other operational purposes, while indirect emissions are associated with the consumption of purchased electricity.

As part of its environmental management system, steute systematically monitors energy consumption and evaluates opportunities to improve energy efficiency. Energy data are collected and documented through utility invoices and other available energy records. In 2025, steute further strengthened its environmental performance monitoring by introducing a structured sustainability KPI framework, including regular collection and review of energy-related data.

Energy Balance 2025		Group	Löhne
Total energy consumed at the site		2.325,8 MWh	2.166,6 MWh
Total value by source market-based	Renewable	623,4 MWh	510,8 MWh
	Fossil	1.695,2 MWh	1.655,8 MWh
	Nuclear	7,2 MWh	0,0 MWh
Share by source market-based	Renewable	26,80%	23,58%
	Fossil	72,89%	76,42%
	Nuclear	0,31%	0,00%
Total value by source location-based	Renewable	630,2 MWh	566,6 MWh
	Fossil	1.682,6 MWh	1.600,0 MWh
	Nuclear	13,0 MWh	0,0 MWh
Share by source location-based	Renewable	27,10%	26,15%
	Fossil	72,35%	73,85%
	Nuclear	0,56%	0,00%

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Electricity Balance 2025		Group	Löhne
Electricity consumed at the site		1.128,4 MWh	969,3 MWh
Amount of electricity consumption market-based	Renewable	623,4 MWh	510,8 MWh
	Fossil	497,8 MWh	458,5 MWh
	Nuclear	7,2 MWh	0,0 MWh
Share of electricity consumption market-based	Renewable	55,25%	52,70%
	Fossil	44,12%	47,30%
	Nuclear	0,63%	0,00%
Amount of electricity consumption location-based	Renewable	630,2 MWh	566,6 MWh
	Fossil	485,2 MWh	402,6 MWh
	Nuclear	13,0 MWh	0,0 MWh
Share of electricity consumption location-based	Renewable	55,85%	58,46%
	Fossil	43,00%	41,54%
	Nuclear	1,15%	0,00%
			VSME B3 29

Consumption of purchased fuel at the site		Group	Löhne
total		1.197,4 MWh	1.197,4 MWh
total fossil sources		1.197,4 MWh	1.197,4 MWh
coal		-	-
crude oil		-	-
natural gas		1.197,4 MWh	1.197,4 MWh
other fossil sources		-	-
renewable fuels		-	-

To improve comparability over time and independently of business growth, steute uses energy intensity as a key performance indicator. Energy intensity is defined as total energy consumption relative to annual turnover.

As part of the ISO 14001-certified environmental management system at the Löhne headquarters, steute has established an energy efficiency target. The site aims to reduce its energy intensity by **10% by the end of 2027 compared with the 2025 baseline**. Although the target is formally defined at site level, the Löhne headquarters accounts for the vast majority of the Group's total energy consumption and therefore represents the most significant lever for improving overall energy performance.

Energy Management Objective

Target (Löhne Site)	Reduce energy intensity by 10% by the end of 2027 compared with the 2025 baseline.
Rationale	Improve environmental performance, reduce greenhouse gas emissions, and increase energy efficiency.
Measurement	Annual total energy consumption relative to annual turnover.

Energy Intensity Löhne Site:

37,98 MWh / Mio. EUR

Energy Intensity steute Technologies Group:

33,81 MWh / Mio. EUR

The energy intensity indicator enables steute to monitor progress towards its energy efficiency objective while taking changes in business activity into account.

The largest share of energy consumption is associated with manufacturing activities, building operations, technical equipment, and heating systems. Energy performance is regularly reviewed as part of the environmental management process and contributes to the identification of improvement opportunities and efficiency measures.

One Group entity operates a photovoltaic installation. As information regarding annual electricity generation was not available for the reporting period, self-generated renewable energy has not yet been included in the consolidated energy performance indicators. steute intends to further improve environmental data availability and consistency across the Group in future reporting periods.

6.3 Climate Change and Greenhouse Gas Emissions

Climate change represents one of the most significant global challenges and has the potential to affect steute both directly and indirectly. Climate-related impacts may arise through changing regulatory requirements, increasing customer expectations, energy price developments, extreme weather events, and the growing demand for sustainable products and solutions. As a result, climate protection and the reduction of greenhouse gas emissions form an important part of steute's environmental management activities.

To improve transparency regarding its climate-related impacts, steute prepared its first comprehensive greenhouse gas (GHG) inventory for the 2025 reporting period. The inventory was prepared on a Group-wide basis and covers emissions from energy consumption, fuel use, and other relevant emission sources. Emissions are reported in carbon dioxide equivalents (CO₂e) and are categorised in accordance with the Greenhouse Gas Protocol into Scope 1, Scope 2, and relevant Scope 3 categories. The inventory establishes a baseline for future climate-related reporting and supports the identification of emission hotspots, reduction opportunities, and climate-related management activities across the Group. It also provides the foundation for the development of reduction measures, performance monitoring, and climate-related targets.

Greenhouse Gas Emissions 2025	Group	Löhne
Scope 1 (Sc1)		
S1-1 Stationary combustion	240,5 t CO ₂ e	240,5 t CO ₂ e
S1-2 Mobile combustion	114,9 t CO ₂ e	69,8 t CO ₂ e
S1-3 Process-related emissions	-	-
S1-4 Fugitive emissions	-	-
Total Scope 1	355,4 t CO ₂ e	310,3 t CO ₂ e
Scope 2 – Location-based (Sc2-L)		
S2-1 Stationary electricity purchase	358,3 t CO ₂ e	297,7 t CO ₂ e
S2-2 Mobile electricity purchase	4,2 t CO ₂ e	4,2 t CO ₂ e
Total Scope 2 – Location-based	362,4 t CO ₂ e	301,8 t CO ₂ e
Scope 2 – Market-based (Sc2-M)		
S2-1 Stationary electricity purchase	370,6 t CO ₂ e	348,2 t CO ₂ e
S2-2 Mobile electricity purchase	4,5 t CO ₂ e	4,5 t CO ₂ e
Total Scope 2 – Market-based	375,1 t CO ₂ e	352,8 t CO ₂ e

Greenhouse Gas Emissions 2025	Group	Löhne
Scope 3 – Upstream (Sc3-U)		
S3-1 Purchased goods and services	7.642,4 t CO ₂ e	6.947,7 t CO ₂ e
S3-2 Capital goods	– not yet calculated –	
S3-3 Fuel- and energy-related activities	– currently not relevant –	
S3-4 Upstream logistics	– calculated, not relevant –	
S3-5 Waste	– calculated, not relevant –	
S3-6 Business travel	315,1 t CO ₂ e	226,3 t CO ₂ e
S3-7 Employee commuting	423,8 t CO ₂ e	360,3 t CO ₂ e
S3-8 Upstream leased assets	– currently not relevant –	
Total Scope 3 – Upstream	8.381,4 t CO ₂ e	7.534,3 t CO ₂ e
Scope 3 – Downstream (Sc3-D)		
S3-9 Downstream transportation and distribution	– currently not relevant –	
S3-10 Processing of sold products	– currently not relevant –	
S3-11 Use of sold products	– currently not relevant –	
S3-12 Product disposal (end-of-life treatment)	748,5 t CO ₂ e	706,8 t CO ₂ e
S3-13 Downstream leased assets	– currently not relevant –	
S3-14 Franchises	– currently not relevant –	
S3-15 Investments	– currently not relevant –	
Total Scope 3 – Downstream	748,5 t CO ₂ e	706,8 t CO ₂ e
Sc1 + Sc2-L	717,9 t CO ₂ e	612,1 t CO ₂ e
Sc1 + Sc2-M	730,6 t CO ₂ e	663,1 t CO ₂ e
Sc1 + Sc2-L + Sc3-U	9.099,2 t CO ₂ e	8.146,4 t CO ₂ e
Sc1 + Sc2-L + Sc3-U + Sc3-D	9.847,8 t CO ₂ e	8.853,2 t CO ₂ e
VSME B3 30		

The assessment of greenhouse gas emissions enables steute to better understand the environmental impacts associated with its operations and energy consumption. In addition to supporting sustainability reporting requirements, the inventory provides a basis for identifying emission hotspots and evaluating improvement opportunities.

To support ongoing climate protection efforts, steute has established its first climate-related target within the ISO 14001-certified environmental management system at the Löhne headquarters. The site aims to reduce its **GHG intensity**, defined as GHG emissions (CO₂e) relative to turnover, by **10% by the end of 2027 compared with the 2025 baseline**.

To support the achievement of its climate-related objectives, steute has identified a range of energy efficiency and emission reduction measures. These include the gradual transition to energy-efficient LED lighting systems, the optimisation of energy-intensive production equipment and processes, and measures to improve the energy performance of buildings and technical infrastructure. The company continuously evaluates additional opportunities to reduce energy consumption and associated greenhouse gas emissions as part of its environmental management activities.

VSME C3 55

Although the target is currently defined at site level, the Löhne headquarters accounts for the vast majority of the Group’s energy consumption and associated energy-related emissions. Progress achieved at this site is therefore expected to contribute significantly to the overall climate performance of the Group. The target currently focuses on emissions associated with purchased energy sources that are managed within the scope of the environmental management system.

Climate Management Objective	
Target (Löhne Site)	Reduce CO ₂ intensity by 10% by the end of 2027 compared with the 2025 baseline.
Rationale	Reduce climate-related impacts, improve environmental performance, and increase operational efficiency.
Measurement	Annual CO ₂ emissions (Sc1 + Sc2-M) relative to annual turnover.

VSME C3 54 a-e

Greenhouse Gas Intensity Löhne Site:
11,62 t CO ₂ e / Mio. EUR
Greenhouse Gas Intensity steute Technologies Group:
10,62 t CO ₂ e /Mio. EUR

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The GHG intensity indicator allows steute to evaluate climate-related performance independently of changes in business activity and supports the tracking of progress against climate-related objectives over time.

In addition to climate-related impacts, steute has also assessed climate-related risks and opportunities as part of its environmental management activities and materiality assessment. Potential transition risks include rising energy costs, increasingly stringent regulatory requirements, and growing customer expectations regarding environmental performance, climate protection, and sustainability-related disclosure.

The company has also considered physical climate risks associated with changing weather patterns and extreme weather events. Potential impacts include disruptions to operations, logistics and supply chains, damage to infrastructure, and reduced productivity resulting from heatwaves or other climate-related events. While steute has not identified any significant climate-related disruptions during the reporting period, the company continues to monitor such developments as part of its broader risk and opportunity management activities.

At the same time, climate change may create opportunities for innovation and sustainable value creation. Increasing customer demand for durable, reliable, and energy-efficient products, as well as growing interest in sustainable industrial and medical technology solutions, may create additional market opportunities for steute.

Climate-related initiatives may also create operational opportunities. Improvements in energy efficiency, resource management, and environmental performance can contribute to reduced operating costs, lower greenhouse gas emissions, and increased resilience to future regulatory and market developments.

The reporting period also marked an important milestone in the further development of steute's sustainability management framework. In addition to establishing its first climate-related target, the company completed its first comprehensive greenhouse gas inventory and integrated climate-related considerations into environmental management and sustainability reporting processes. These activities provide an important foundation for future climate-related initiatives, adaptation measures, and the ongoing development of emission reduction activities across the Group.

While a comprehensive climate transition plan has not yet been finalised, the establishment of a greenhouse gas inventory and a first GHG reduction target represent important initial steps towards the systematic management of climate-related impacts. steute intends to further develop its climate-related targets, adaptation measures, risk assessments, and reporting capabilities over the coming years.

VSME C3 56

Climate Progress in 2025

- ▶ First comprehensive greenhouse gas inventory completed
- ▶ Initial GHG reduction target established
- ▶ Climate-related risks and opportunities assessed
- ▶ Climate considerations integrated into environmental management processes
- ▶ Structured climate-related KPI reporting introduced
- ▶ Group-wide climate reporting baseline established

6.4 Environmental Protection, Water and Biodiversity

Environmental protection extends beyond the reduction of greenhouse gas emissions and includes the responsible management of pollutants, water resources, and impacts on biodiversity and land use. As part of its corporate policy, steute is committed to minimising harmful emissions, using resources responsibly, and continuously improving its environmental performance.

6.4.1 Pollution Prevention and Substances of Concern

The prevention of pollution to air, water, and soil forms part of steute's environmental management activities. Environmental aspects are considered throughout the product lifecycle and during the evaluation of products, production processes, facilities, and materials.

A particular focus area is the management of substances of concern. Hazardous substances such as paints and adhesives are among the most frequently used hazardous materials in steute's products and manufacturing processes. Their use is subject to defined internal management procedures that govern assessment, approval, handling, and documentation.

As part of product development and procurement activities, steute applies a structured substitution approach. Before introducing new hazardous substances, the suitability of less hazardous alternatives is evaluated wherever technically and economically feasible. This process supports the reduction of environmental and occupational health risks while promoting the use of more sustainable materials.

The environmental management system at the Löhne site also includes the systematic recording and monitoring of hazardous substances used within operations. Regular reviews support legal compliance, risk management, and the identification of improvement opportunities relating to the use of substances of concern.

In addition, steute monitors compliance with relevant material compliance requirements, including regulations relating to hazardous substances, batteries, and electrical and electronic equipment. These activities support both product compliance and the reduction of potential environmental impacts associated with substances of concern.

ESRS E2-5

As part of its environmental management activities, steute also assesses potential emissions to air, water, and soil, as well as other environmental impacts such as noise emissions associated with its operations. Environmental monitoring conducted at the Löhne site did not identify any significant pollution-related impacts requiring additional mitigation measures during the reporting period.

Based on the available information and environmental assessments performed, no pollutants originating from production activities were identified that resulted in contamination of air, water, or soil during the reporting period. Furthermore, no significant pollution-related impacts, including material air emissions other than greenhouse gases or significant noise-related impacts, were identified.

VSME B4 32

6.4.2 Water Resources

Water consumption at steute is primarily associated with sanitary facilities, building services, and technical infrastructure. The company is not active in water-intensive manufacturing processes and does not operate in areas classified as water-stressed. As a result, water-related impacts are considered limited compared to other environmental aspects such as energy consumption, greenhouse gas emissions, and resource use. No material impacts, dependencies, risks, or opportunities relating to marine resources were identified during the reporting period.

As part of the environmental management system at the Löhne site, steute has established a water efficiency target. The objective is to maintain freshwater consumption below **26 litres per employee and working day**. Water consumption is monitored annually and reviewed as part of the environmental management process.

VSME B6 35

During the reporting period, an increase in water consumption was identified through environmental performance monitoring. The cause was traced to a technical malfunction in a safety valve within the heating system. The valve no longer closed properly and discharged water into the wastewater system whenever pressure levels exceeded the operating threshold. While no structural damage occurred, the incident resulted in unnecessary water consumption. The issue was detected through the environmental management system, corrective action was implemented, and the malfunction was resolved.

Water Consumption steute Technologies:

3.678,47 m³

Water Intensity steute Technologies:

53,28 m³ / Mio. EUR

ESRS E3-4_o8

6.4.3 Biodiversity and Land Use

The potential impacts of steute's activities on biodiversity and land use were assessed as part of both the materiality assessment and the environmental management system. Land use was identified as a material environmental topic due to the long-term environmental implications associated with industrial sites and infrastructure.

Three Group sites are located in or near biodiversity-sensitive areas. These include locations in proximity to protected areas, conservation areas, or internationally recognised biodiversity hotspots. The company seeks to minimise adverse impacts through compliance with applicable legal requirements, responsible site management practices, and regular environmental assessments.

Sites located in or near biodiversity-sensitive areas

Löhne (Germany)	Nature Reserve Blutwiesensee
Meylan (France)	Natura 2000 areas of the Belledonne and Chartreuse mountain regions
Vinhedo (Brazil)	Mata Atlântica Biosphere Reserve (transition/buffer zone)

Based on the assessments performed during the reporting period, steute has not identified any significant direct negative impacts of its activities on these biodiversity-sensitive areas. The sites operate within established industrial or commercial environments, and no material biodiversity-related incidents, regulatory violations, or adverse environmental effects affecting the identified protected areas were recorded.

Sites located in or near biodiversity-sensitive areas	
Number of sites	3
Total owned area of these sites	28.280,00 m ²
Total leased area of these sites	146,00 m ²
	VSME B5 33

General information on land usage	
Total use of land (owned)	28.680,00 m ²
Total sealed area	20.507,93 m ²
Total nature-oriented area on-site	2.589,00 m ²
Total nature-oriented area off-site	-
	VSME B5 34 (a-d)

Land use and biodiversity considerations are reviewed as part of steute's environmental management activities and periodic environmental aspect assessments. Future site developments are evaluated for their potential environmental impacts, including effects on biodiversity-sensitive areas and land consumption.

6.5 Resource Use and Circular Economy

6.5.1 Resource Efficiency

Resource efficiency is primarily driven by product quality, operational excellence, and the responsible use of materials. At the Löhne site, production quality and process performance are systematically monitored through established quality management processes. Scrap, rework, and other quality-related deviations are analysed in order to identify root causes, implement corrective actions, and reduce avoidable material losses. This approach not only supports product quality and customer satisfaction but also contributes directly to resource efficiency.

Environmental considerations are also integrated into product development activities. When selecting components and materials, factors such as durability, quality, regulatory requirements, and environmental impacts are considered. Where technically feasible, opportunities to improve product durability, reparability, and material efficiency are evaluated during the development process.

Resource-related environmental aspects were identified as material through both the environmental aspect assessment and the double materiality assessment. The company therefore continuously reviews opportunities to reduce waste, improve material efficiency, and minimise resource consumption where technically and economically feasible.

6.5.2 Material Flows, Circular Economy and Product Life Cycle

The responsible use of materials is an important aspect of steute's environmental approach. As a manufacturer of industrial and medical technology products, the company considers resource efficiency and environmental impacts across the product life cycle—from development and procurement to manufacturing, logistics, use and end-of-life treatment.

Existing practices include the development of durable products with long service lives, the consideration of reparability where technically feasible, the availability of spare parts for selected product groups, the analysis of scrap and rework, and the separation, recycling or recovery of suitable operational waste streams. steute also complies with applicable requirements relating to electrical and electronic equipment, batteries, hazardous substances, and material compliance. Product end-of-life treatment was assessed as part of the 2025 greenhouse gas inventory.

A consolidated Group-wide overview of material inflows, material composition and resource outflows is not yet available. steute therefore intends to progressively improve the collection and analysis of material-related and life-cycle data. Greater transparency will help identify material-intensive processes, avoidable losses and opportunities for more efficient resource use. It will also provide the basis for evaluating additional circular economy measures and defining suitable targets and performance indicators.

VSME B7 38c

steute has not yet established a dedicated circular economy strategy or Group-wide circularity targets. Building on current practices, the company plans to assess how circular principles can be integrated more systematically into product development, procurement, production, waste management, and end-of-life considerations.

VSME B7 37

6.5.3 Waste Management

Waste generation and disposal are monitored as part of steute's environmental management activities. The company aims to reduce waste where feasible and ensure that all waste streams are handled in accordance with applicable legal and regulatory requirements.

Waste management includes both hazardous and non-hazardous waste streams. Hazardous waste is subject to dedicated handling and disposal procedures, while recyclable materials are separated and directed towards appropriate recovery and recycling channels wherever possible.

Internal waste segregation plays an important role in supporting recycling and recovery activities. Waste is collected and separated according to its respective waste stream in order to facilitate appropriate treatment and maximise opportunities for material recovery. Through the separation and recycling of suitable materials, steute seeks to reduce waste requiring final disposal and contribute to the more efficient use of resources.

The reported recycling volume for the reporting period is based on reasonable internal estimates and assumptions. At the time of publication, the final recycling and recovery data from the waste management provider serving the Löhne site was not yet available. Reported figures will be reviewed and refined in future reporting periods as additional information becomes available.

At the same time, the company ensures that waste which cannot be recycled or recovered is disposed of through authorised waste management providers and in accordance with applicable environmental regulations. This approach supports both environmental protection and regulatory compliance.

During the reporting period, waste-related greenhouse gas emissions were assessed as part of the Group's greenhouse gas inventory. The assessment demonstrated that emissions associated with waste treatment contribute only a minor share of the overall carbon footprint. Nevertheless, waste reduction, recycling, and appropriate disposal remain important components of steute's environmental management activities due to their relevance for resource efficiency and circular economy considerations.

Waste indicator	2025
Non-hazardous waste	124,67 t
Hazardous waste	17,87 t
Total waste	142,54 t
Recycled / reused waste	56,28 t
Share of recycled/reused waste	39,5%

VSME B7 38a-b

7 Social and Society

7.1 People Management and Objectives

At steute, employees are at the heart of the company's success. The company fosters a culture of mutual respect, collaboration, and appreciation, recognising that engaged and motivated employees are essential to long-term business performance and innovation. By providing a supportive working environment and opportunities for personal and professional development, steute aims to strengthen employee satisfaction, retention, and long-term employability.

With more than 400 employees at its headquarters in Löhne, Germany, steute is an important regional employer and contributor to local economic development. The company is committed to maintaining safe and attractive working conditions while promoting equal opportunities, employee well-being, and sustainable career development across the organisation.

Responsibility for people-related matters is embedded within the company's management framework. Human resources topics are regularly reviewed by management, and selected workforce indicators are monitored as part of the Executive Management's performance oversight. These indicators currently include the number of voluntary resignations and the health rate, while the integration of additional workforce-related KPIs is under evaluation as part of the ongoing development of steute's sustainability management framework.

7.2 Employee Profile and Workforce Metrics

The steute Group employs a diverse workforce across its headquarters in Germany and its international subsidiaries. Regular monitoring of workforce data enables the company to better understand its employee structure, support workforce planning, and identify trends relevant to human resources management.

The workforce indicators presented in this report include employee headcount and full-time equivalents (FTEs), as well as information on workforce development throughout the reporting period. Key metrics include new hires, voluntary and involuntary separations, employee turnover, net workforce growth, average workforce size, and year-end workforce figures. Together, these indicators provide insights into workforce stability, employee retention, and organisational development.

To provide a comprehensive view of its workforce composition, steute also reports employee data by region, gender, contract type, and working time model. The Group's main employment location is its headquarters in Löhne, Germany, which accounts for the vast majority of employees. Additional employees are located in the Group's international subsidiaries across Europe, Asia, North America, and South America. Workforce reporting further distinguishes between permanent and temporary employment, full-time and part-time work arrangements, as well as non-employees working within the organisation, including temporary agency workers and self-employed contractors where applicable.

Gender diversity is monitored across the workforce, including leadership positions. Information on the gender composition of the senior management is provided in Chapter 4.2, Ownership and Senior Management.

steute is committed to fostering an inclusive and non-discriminatory working environment. However, the company currently does not collect data on employees' membership in minority or disadvantaged groups. Consequently, no corresponding indicator is available for reporting purposes, either for the workforce as a whole or for Senior Management.

Workforce figures – full-time equivalents [FTE]

Workforce end of year	411,50
Average workforce	419,63

Workforce figures – headcount [HC]

Workforce end of previous year	504
New hires	35
Voluntary separations	27
Involuntary separations	22
Total separations	49
Net new hires	-14
Workforce end of year	490
Average workforce	497
Voluntary turnover	5,01%
Involuntary turnover	4,08%
Employee turnover	9,09%

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Workforce figures by region (headcount)

Headquarters, Löhne	414
Brazil, China	10-50 each
Japan, Italy, France, U.S.	< 10 each

VSME B8 39c

Employees by gender (<i>headcount</i>)		
	Female	198
	Male	292
	Diverse/Other	0
	Total	490
	Female proportion	40 %
	Male proportion	60 %
VSME B8 39b		

Employees by contract type (<i>headcount</i>)		
Permanent employees	Female	184
	Male	270
	Diverse/Other	0
	Total	454
Temporary employees	Female	13
	Male	20
	Diverse/Other	0
	Total	33
Employees with non-guaranteed hours	Female	1
	Male	2
	Diverse/Other	0
	Total	3
VSME B8 39a		

Employees by working time model (*headcount*)

Full-time employees	Female	148
	Male	282
	Diverse/Other	0
	Total	430
Part-time employees	Female	49
	Male	8
	Diverse/Other	0
	Total	57

ESRS S1-6

Non-employees in the workforce (*headcount*)

Self-employed workers	Female	1
	Male	1
	Diverse/Other	0
	Total	2
Temporary agency workers	Female	17
	Male	12
	Diverse/Other	0
	Total	29
Other non-employees	Female	0
	Male	0
	Diverse/Other	0
	Total	0

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7.3 Employee Health and Safety

The health, safety, and well-being of employees are a key priority for steute. The company is committed to providing a safe working environment and continuously improving occupational health and safety standards across the Group.

Health and safety activities are managed through a Health and Safety Management System (HSMS), which covers more than 95% of the Group's workforce. The system supports the identification and management of workplace risks, the implementation of preventive measures, and compliance with applicable occupational health and safety requirements.

At the headquarters and main production site in Löhne, occupational health and safety management is supported by an external specialist service provider. Responsibilities, processes, and preventive measures are regularly reviewed to promote safe working conditions and support the continuous improvement of workplace safety.

Occupational health and safety activities are based on the principles of risk prevention, employee awareness, and continuous improvement. At the Löhne site, regular risk assessments are carried out, and workplace safety measures are integrated into operational processes. Potential hazards relating to machinery, equipment, hazardous substances, fire protection, and emergency situations are assessed and addressed through established procedures and preventive measures.

Health and Safety Highlights 2025

- ▶ Health and Safety Management System covering more than 95% of employees
- ▶ Regular occupational health and safety training and awareness activities
- ▶ Established emergency response, first-aid, and fire protection procedures
- ▶ External occupational health and safety expertise supporting the Löhne site
- ▶ No work-related fatalities or occupational diseases reported

Employee awareness plays a central role in maintaining a safe working environment. All employees at the Löhne site receive mandatory health and safety training and are regularly informed about occupational safety requirements. Training topics include workplace safety, first aid, emergency response procedures, fire protection, hazardous substances, and safe workplace behaviour. Supporting measures include documented instructions, emergency plans, first-aid arrangements, eye-wash stations, and clearly defined procedures for emergency and incident response.

The company also maintains structures to support emergency preparedness and response. Alarm and evacuation plans, fire protection procedures, first-aid measures, and incident management processes are regularly reviewed and made available to employees. These measures are intended to minimise safety risks and ensure an appropriate response in the event of accidents or emergencies.

While health and safety management activities are implemented across the Group, the health rate (“Gesundheitsziffer”) is currently monitored and reported for the Löhne site, where the indicator forms part of the local health and safety management approach. The health rate is calculated as the percentage of scheduled working hours not lost due to sickness absence. During the reporting period, the health rate in Löhne exceeded 90%. The site’s long-term objective is to achieve and maintain a health rate above 95%.

VSME B2 VSME C2 ESRs S1-1

During the reporting period, four work-related accidents were recorded across the Group, involving two female and two male employees. The incidents resulted in a total of 33 lost working days. No work-related fatalities or cases of occupational illness were reported.

Health and safety aspects relating to workers in the value chain are addressed separately in the **Supply Chain** section of this report.

Health and Safety Management (<i>own workforce</i>)		
Coverage by the HSMS Percentage of total employees	Female	98,99%
	Male	95,55%
	Diverse/Other	100,00%
	Total	96,94%
Number of fatalities	Total	0
Reportable work-related accidents	Female	2
	Male	2
	Diverse/Other	0
	Total	4
Reportable work-related illnesses	Total	0
Days lost due to these incidents	Female	10
	Male	23
	Diverse/Other	0
	Total	33

VSME B9 41a-b

7.4 Work-Life Balance and Benefits

steute aims to provide working conditions that support employees in balancing their professional and personal responsibilities. As an internationally operating company with its headquarters and main production site in Löhne, Germany, steute recognises the importance of flexible and employee-oriented working arrangements in attracting, retaining, and developing talent.

At the Löhne site, numerous employment-related arrangements have been implemented in cooperation with the works council. These regulations cover areas such as working time flexibility, overtime management, and additional measures designed to support employees in different stages of life. Across the Group, 98.5% of all employees are covered by formal regulations supporting work-life balance and employee-friendly working conditions. The company also supports employees taking family-related leave and monitors the share of eligible family leave utilised.

In addition to flexible working arrangements, steute offers a range of employee benefits aimed at promoting health, financial security, mobility, and personal development. These benefits contribute to employee satisfaction and support steute's position as an attractive employer in the region. At our headquarters in Löhne, employee benefits include:



Attractive employee benefits

Our employees receive extra benefits, including e.g. occupational disability insurance and retirement plans options.



Intensive orientation phase

We attach great importance to an orientation training phase for newcomers which is both individual and comprehensive.



Flexible working hours

Whether for working mothers or fathers, a range of flexible working-time models and the option to work from home help us ensure a healthy work-life balance.



30 days' annual leave

Sufficient rest and recovery phases are just as important as a harmonious working atmosphere, which is why all our employees receive 30 days annual leave.



Wide range of education and training opportunities

Our employees are always given the chance to develop their individual strengths further, for example during our in-house Business English courses.



Remuneration incentives

Attractive, performance-based remuneration is supplemented by additional payments such as summer and Christmas bonuses.



Works canteen and subsidised lunches

Our canteen has a wide-ranging and inviting selection of delicious lunches with changing specials every day. Additional items are available during the breaks, such as variety of breakfast options, fresh fruit and various snacks.



Company events

From summer barbecues to Christmas markets to hiking days: even when the work is done, our company events seek to boost team spirit.



Sportnavi

With our Sportnavi, employees can choose between many different sports and spa activities. The monthly cost is subsidised. Be it a gym, yoga or massage – everyone will find something.



JobRad

Leasing a bicycle or e-bike has more than just tax benefits: it is also a sustainable way of keeping fit and a practical everyday option for both work and leisure activities.



Corporate Benefits

Attractive discounts and special rates – with our Corporate Benefits, employees can benefit from some great offers on a range of products and services.

Looking ahead, steute plans to further harmonise workforce-related indicators and reporting practices across all Group companies to improve transparency and comparability at Group level.

Work-life balance

Percentage of total employees covered by existing regulations	Female	99,49%
	Male	97,95%
	Diverse/Other	100,00%
	Total	98,57%
Share of family leave taken	Female	5,08%
	Male	4,90%
	Diverse/Other	0,00%
	Total	4,97%

ESRS S1-15

7.5 Education and Development

As a technology-driven company, steute considers employee qualification a key factor in maintaining its competitiveness and supporting the development of future-oriented products and solutions. Continuous learning and professional development are therefore essential to the company’s long-term success and innovative strength. In a rapidly changing technological and business environment, steute seeks to provide employees and young talents with opportunities to expand their knowledge, develop relevant competencies, and adapt to new challenges. Through targeted training measures, professional development programmes, vocational training, and dual study opportunities, the company fosters lifelong learning, supports sustainable employability, and enables employees to actively contribute to innovation and business success throughout their careers.

7.5.1 Employee Development and Lifelong Learning

Lifelong learning and skills enhancement are key elements of steute’s people strategy. The company is committed to maintaining and enhancing employees’ skills in order to support both individual career development and long-term business success. To ensure that development activities are aligned with operational requirements, training needs are identified on a regular basis in close cooperation with department managers and integrated into a structured training planning process.

Employees are encouraged to continuously expand their knowledge and competencies through internal and external training opportunities. Development measures across the Group include mandatory safety-related training as well as job-specific qualification programmes designed to strengthen professional expertise and support employees in adapting to technological and organisational change. At the Löhne headquarters, for example, employees complete annual occupational safety and fire protection training as well as IT security awareness training. New employees receive product-specific training as part of their onboarding process, while apprentices and interested employees have access to Business English courses to support their personal and professional development.

Training activities are systematically planned, documented, and monitored to ensure transparency and effectiveness. By fostering a culture of continuous learning, steute aims to create an environment in which employees can develop their professional capabilities, take on new responsibilities, and contribute to the company’s innovative strength and sustainable growth. Looking ahead, steute aims to further strengthen its learning culture by continuously increasing training participation and expanding development opportunities for employees throughout their careers.

VSME B2 VSME C2 ESRs S1-1/S1-5

Training and development		
Average amount of training hours per employee	Female	6,3
	Male	4,9
	Diverse/Other	0,0
	Total	5,5

VSME B1o 42d

7.5.2 Education and Academic Development

Developing young talent is an important part of steute's commitment to sustainable business success. Through vocational training programmes in commercial, technical, and industrial professions as well as dual study programmes, steute provides young people with opportunities to gain practical experience and build professional skills in an innovative technology environment. The following training and education indicators relate to the Löhne headquarters, which represents the Group's largest operational site and the primary location for vocational training activities. In 2025, steute employed 25 trainees and 4 dual-study (combined work and academic study) students. The company is committed to supporting young people in their transition from education to professional life and in realising their individual potential. Furthermore, steute regularly participates in local career and apprenticeship fairs to engage with students at an early stage and provide insights into professional opportunities within the company.

steute combines structured learning with hands-on project work, enabling trainees and students to take responsibility early and actively contribute their own ideas. An open corporate culture, close collaboration, and individual support help create a positive learning environment in which young talents can develop both professionally and personally. In 2025, **8 new trainees and students joined the company**, reflecting steute's ongoing commitment to promoting early-career development.

The quality of steute's vocational training approach has been externally recognised through the BEST PLACE TO LEARN® certification. Based on direct feedback from trainees, the certification assesses areas such as learning culture, mentoring quality, practical relevance, and preparation for professional life. This reflects steute's long-term commitment to fostering the next generation of skilled professionals and strengthening regional workforce development.

VSME B1 25

7.6 Compensation, Collective Bargaining and Equal Pay

steute is committed to providing fair, competitive, and performance-oriented compensation. Remuneration practices are designed to attract, retain, and motivate qualified employees while supporting long-term employment relationships. In addition to fixed remuneration, employees may benefit from a range of supplementary benefits and social provisions that contribute to their overall well-being and financial security.

VSME B1o 42a

Equal opportunity and non-discrimination are fundamental principles of steute's human resources practices, including compensation. Remuneration decisions are based on objective criteria such as qualifications, responsibilities, experience, and performance. As part of the ongoing development of its sustainability management framework, steute aims to further enhance transparency regarding compensation-related indicators and expand reporting on pay equity in future reporting periods.

steute values open and constructive dialogue between management and employees and respects the rights of employees to freedom of association and collective representation. Across the steute Group, less than 5% of employees are covered by collective bargaining agreements. This comparatively low level of collective bargaining coverage reflects the Group's organisational structure and geographic footprint rather than the absence of employee representation.

VSME B1o 42c

Since its establishment in 2023, the works council at the Löhne headquarters has played an important role in strengthening employee participation and fostering constructive social dialogue with management. During the reporting period, several company agreements were concluded covering topics such as working time arrangements, overtime regulations, internal job postings, employee development initiatives, and sustainable mobility measures. Through this collaborative approach, the works council contributes to transparent working conditions, employee well-being, and the continuous improvement of the workplace environment.

The **unadjusted gender pay gap** at the Löhne site was **-28%** during the reporting period. A negative value indicates that female employees earned, on average, higher remuneration than male employees per working hour. As this metric is calculated on an unadjusted basis, it does not account for factors such as job function, qualification, seniority, working time models, or occupational groups. The result therefore primarily reflects the composition of the workforce rather than differences in pay for equal work. The indicator is currently reported only for the Löhne site; owing to the limited size of the Group's subsidiaries (fewer than 50 employees each), corresponding data are not yet collected and reported for those locations.

VSME B1o 42b

8 Governance & Compliance

8.1 Governance, Compliance and Management Systems

Good governance, legal compliance, and responsible business conduct are important foundations of steute's long-term business success. The company is committed to conducting its business in accordance with applicable laws, regulatory requirements, and internal policies while maintaining high standards of integrity, transparency, and accountability. Overall responsibility for governance, compliance, and management system activities lies with Executive Management, which oversees the implementation of relevant policies, compliance requirements, and continuous improvement initiatives across the organisation.

During the reporting period, steute further strengthened its organisational framework by creating a dedicated position for Management Systems and Regulatory Affairs at its Löhne headquarters. The role is responsible for coordinating management system activities, regulatory compliance requirements, and internal and external audits at the site level. It supports the implementation and continuous improvement of quality, environmental, and product compliance processes and contributes to the further development of the Integrated Management System (IMS). The international subsidiaries in Brazil and China maintain local management systems and responsibilities that reflect their respective operational and regulatory requirements. As of the reporting period, management systems were primarily managed at the local entity level rather than through a centrally coordinated Group-wide framework.

As part of the ongoing development of its sustainability management framework and future Group structure, steute continues to evaluate opportunities for greater alignment, transparency, and coordination of governance, compliance, and management system activities across its locations.

8.2 Ethics, Human Rights and Fair Business Conduct

Ethical business conduct, respect for human rights, and fair treatment of employees and business partners are fundamental principles of steute's corporate culture. These principles are reflected in the company's Code of Conduct, which is based on established industry standards and provides guidance on responsible and compliant behaviour throughout the organisation. The Code of Conduct sets expectations relating to legal compliance, the avoidance of conflicts of interest, the prevention of corruption and bribery, fair competition, anti-money laundering, data protection, confidentiality, and the protection of information and intellectual property. It also addresses export control requirements and establishes expectations regarding responsible business conduct throughout the Group.

In addition, the Code reaffirms steute's commitment to internationally recognised human rights. It includes provisions relating to the prohibition of child labour and forced labour, freedom of association and collective bargaining, equal treatment, diversity and inclusion, and the prevention of discrimination, harassment, and any form of inappropriate conduct. The Code also provides access to confidential reporting channels for employees and business partners to report potential violations of its principles.

VSME C6 61a-b

steute does not tolerate any form of child labour, forced labour, human trafficking, corruption, or discrimination. These principles apply to all employees and form an integral part of the company's expectations regarding professional conduct and responsible business behaviour. Employees are informed about the Code of Conduct as part of the onboarding process.

During the reporting period, steute did not record any confirmed incidents of corruption, bribery, child labour, forced labour, human trafficking, or other human rights violations. No fines, penalties, or compensation payments related to such incidents were reported. Similarly, no confirmed incidents of harassment were recorded during the reporting period.

The company also did not become aware of any confirmed incidents relating to child labour, forced labour, human trafficking, corruption, or other serious human rights violations within its supply chain. Where concerns are raised through reporting channels or supplier monitoring activities, they are reviewed and addressed in accordance with the company's compliance and supplier management processes.

VSME C7 62b-c

Violation cases (own workforce)	
Total number of incidents ...	
...related to discrimination	7
...related to child labour	0
...related to forced labour	0
...related to human trafficking	0
...related to other human rights violations	0
...related to corruption and bribery	0
Reports submitted through whistleblower channels	7
Reports assessed as admissible / requiring investigation	2
Cases resulting in corrective and preventive action plans	2
Total amount of fines, penalties, and compensation	- €

VSME B11 43

VSME C7 62a

8.3 Data Protection and Information Security

The protection of personal data and confidential information is an important element of steute's governance and compliance framework. The company is committed to handling employee, customer, applicant, supplier, and business partner information responsibly and in accordance with applicable data protection requirements. The increasing digitalisation of business processes, supplier management, and reporting activities is accompanied by a corresponding focus on information security and employee awareness on information security.

steute maintains data protection processes and provides dedicated privacy information for website users and job applicants. Personal data is processed only for legitimate business purposes and in accordance with applicable legal and regulatory requirements. The company continuously reviews its data protection practices to ensure compliance with evolving legal obligations and stakeholder expectations.

Information Security Focus Areas

- Protection of personal and confidential data
- Compliance with applicable data protection requirements
- Information security awareness and employee training
- Secure handling of business and customer information
- Confidential reporting through the whistleblower system

Information security is supported through organisational and technical measures designed to protect confidential information, business data, and operational processes. As cyber-related risks continue to increase, steute promotes awareness of information security topics through regular employee awareness activities and training measures.

In addition, steute operates a whistleblower system that is available to both internal and external stakeholders. The system enables concerns regarding potential misconduct, compliance violations, or unethical behaviour to be raised confidentially and through defined reporting channels. All reports are reviewed and handled in accordance with applicable procedures.

VSME C6 61c

During the reporting period, seven reports were submitted through the whistleblower system. Following review and assessment, two cases were deemed admissible and resulted in corrective and preventive action plans. The remaining reports were closed because they were outside the scope of the reporting channel or because the allegations could not be substantiated.

8.4 Product and Regulatory Compliance

Product quality, product safety, and regulatory compliance are essential elements of steute's business model. Operating in both industrial and medical technology markets, the company is subject to a wide range of regulatory and customer-specific requirements. Compliance with these requirements is critical to maintaining product reliability, customer trust, and access to international markets.

To support these objectives, steute maintains dedicated Regulatory Affairs capabilities at its Löhne headquarters. The function is responsible for monitoring regulatory requirements, supporting product compliance activities, and coordinating conformity assessments relevant to the Group's products and target markets. Regulatory Affairs works closely with development, quality management, purchasing, and production functions to ensure that applicable requirements are considered throughout the product life cycle.

A particular focus area is material compliance. steute monitors and evaluates material-related regulatory requirements, including restrictions and reporting obligations arising from regulations such as REACH and RoHS. Compliance activities are supported through supplier information, material declarations, and ongoing collaboration with suppliers and customers to ensure conformity with applicable legal and customer requirements.

Regulatory Compliance Focus Areas

- ▶ Product safety and reliability
- ▶ Medical device and industrial product compliance
- ▶ REACH and RoHS compliance
- ▶ Material declarations and supplier information
- ▶ Regulatory monitoring and conformity assessments
- ▶ Continuous evaluation of emerging regulatory requirements

Product safety represents a central aspect of steute's contribution to sustainable value creation. Through its Meditec and Controltec divisions, the company develops products that support the safe and reliable operation of medical devices, machines, and industrial systems. This is reflected in the results of the double materiality assessment, where the protection provided through steute's safety and medical technology products was identified as the highest-rated impact, risk, and opportunity (IRO).

In addition to regulatory compliance, steute continuously monitors emerging regulatory developments that may affect its products, customers, and operations. This includes environmental, product-related, and sustainability-related legislation, enabling the company to prepare for future requirements and support the long-term compliance of its products and processes.

The regulatory environment in which steute operates continues to evolve. In addition to established product, quality, and environmental requirements, new sustainability-related regulations are creating increasing expectations regarding transparency, product stewardship, material compliance, and supply chain management.

To address these developments, steute continuously monitors relevant regulatory initiatives and assesses their potential impact on products, processes, and reporting obligations. Particular attention is currently being given to emerging requirements related to packaging and packaging waste, sustainability reporting, digitalisation, and product-related compliance obligations.

Examples of relevant developments include the EU Packaging and Packaging Waste Regulation (PPWR), which is expected to influence packaging design, recycling requirements, and documentation obligations, as well as the EU Artificial Intelligence Act, which may become relevant as digital technologies continue to evolve. The company also continues to monitor broader sustainability-related regulatory developments that may affect its business activities and value chain.

Looking ahead, steute intends to further strengthen its regulatory and compliance capabilities through the continuous development of management systems, compliance processes, and sustainability-related reporting structures. This approach is intended to support regulatory compliance, operational resilience, and the long-term sustainability of the Group's business activities.

9 Supply Chain

9.1 Supply Chain Management and Objectives

Responsible supply chain management is an important element of steute's sustainability approach. The company seeks to ensure that suppliers meet expectations relating to quality, product compliance, environmental responsibility, labour standards, and ethical business conduct. As part of the ongoing development of its sustainability management framework, steute continues to strengthen transparency and sustainability requirements throughout its supply chain.

To support these objectives, steute has developed a standardised Quality Assurance Agreement (QAA) in German and English, which is being progressively rolled out to suppliers. The implementation is prioritised based on supplier criticality and procurement volume and is coordinated by the Purchasing Department. For newly approved suppliers, acceptance of the Quality Assurance Agreement forms part of the supplier qualification process.

In addition, steute communicates its expectations regarding responsible business conduct through its Supplier Code of Conduct. To align supplier requirements with established industry standards, the code is based on the principles of the ZVEI/VDMA Code of Conduct and addresses topics such as legal compliance, human rights, labour standards, environmental protection, and business ethics. The roll-out of the Supplier Code of Conduct is being further expanded alongside the implementation of the Quality Assurance Agreement. By establishing common expectations for suppliers, the Supplier Code of Conduct also supports the promotion of responsible business practices throughout the broader supply chain beyond steute's direct business partners.

Supplier Code of Conduct – Key Requirements

- ▶ Compliance with applicable laws and regulations
- ▶ Respect for internationally recognised human rights
- ▶ Prohibition of child labour and forced labour
- ▶ Non-discrimination and equal treatment
- ▶ Safe and healthy working conditions
- ▶ Environmental protection and resource conservation
- ▶ Prevention of corruption and bribery
- ▶ Fair competition and responsible business conduct
- ▶ Protection of confidential information and intellectual property
- ▶ Promotion of responsible practices throughout the supply chain

steute recognises that sustainability responsibilities extend beyond its own workforce and include workers throughout the value chain. Through supplier requirements, supplier monitoring activities, and the progressive rollout of the Supplier Code of Conduct, the company seeks to extend its expectations regarding labour standards, occupational health and safety, human rights, and ethical business conduct beyond its direct suppliers.

Looking ahead, steute intends to further expand supplier engagement activities, increase transparency regarding sustainability-related supplier information, and continue integrating environmental and social criteria into procurement processes.

Current Priorities in Supply Chain Management:

- ▶ Expanding supplier participation and data quality within IntegrityNext
- ▶ Continuing the rollout of the Quality Assurance Agreement (QAA) across the supplier base
- ▶ Increasing Supplier Code of Conduct coverage across the supplier base
- ▶ Enhancing transparency regarding supplier sustainability performance
- ▶ Further integrating environmental and sustainability criteria into supplier evaluations
- ▶ Continuously improving supplier monitoring and due diligence processes

9.2 Supplier Evaluation, Monitoring and Due Diligence

steute applies a risk-based approach to supplier management, focusing its most comprehensive oversight activities on suppliers of quality-critical components and materials. These suppliers play a key role in ensuring product performance, reliability, and regulatory compliance and are therefore subject to enhanced monitoring and evaluation requirements.

For critical suppliers, annual supplier evaluations are mandatory and comprehensive Quality Assurance Agreements (QAA) are maintained. Supplier selection and approval are governed by defined qualification procedures, while procurement activities and incoming goods inspections are performed in accordance with established business processes. In addition, the need for supplier audits is regularly assessed as part of supplier management activities. To safeguard product quality and compliance requirements, any change of supplier for approved critical components requires formal review and approval by the responsible engineering functions.

To further strengthen transparency and monitoring capabilities, steute introduced the supplier management platform IntegrityNext during the reporting period. Through the platform, suppliers are invited to provide self-assessments and information regarding quality management certifications, environmental management systems, material compliance requirements such as REACH and RoHS, and sustainability-related topics. This supports a more structured assessment of supplier-related risks and enables steute to respond more effectively to increasing customer and evolving regulatory expectations.

Supplier performance is evaluated using defined criteria covering product quality, communication, delivery performance, and sustainability-related aspects. Environmental considerations are integrated into the evaluation process, including the existence of an ISO 14001-certified environmental management system. For production-relevant material suppliers, evaluations are conducted through a dedicated CAQ (computer-aided quality assurance) system, supporting consistent supplier monitoring, performance assessment, and risk management.

In addition to supplier assessments, steute conducts supplier audits and applies escalation processes where necessary to address identified issues or performance deviations. Where supplier audits are conducted, they primarily focus on Tier 1 suppliers, where steute has the closest business relationships and the greatest ability to influence performance and compliance. Through this combination of supplier qualification, monitoring, evaluation, and auditing, steute seeks to manage supply chain risks effectively while maintaining high standards of quality, reliability, and responsible business conduct.

Beyond routine supplier monitoring and evaluation activities, steute also considers supply chain resilience to be an important element of responsible supply chain management. To strengthen supply chain resilience, steute has established procedures for managing unexpected supplier disruptions. The company maintains a structured emergency sourcing process that can be applied in situations where supplier failures create a risk of production interruptions. Such scenarios may include environmental disasters, cyberattacks, insolvencies, facility closures, termination of business relationships, or geopolitical developments such as conflicts, embargoes, or sanctions.

The process provides guidance for identifying affected components, assessing alternative suppliers, evaluating impacts on products and customers, and implementing contingency measures where required. For quality-critical components, any supplier changes remain subject to defined approval procedures involving the relevant technical functions. Where necessary, additional quality assurance measures, including enhanced incoming goods inspections, may be implemented to safeguard product quality and customer requirements.

Through these measures, steute seeks to maintain business continuity, strengthen supply chain resilience, and ensure a reliable supply of products to its customers.

Supplier Monitoring Framework

- ▶ Annual supplier evaluations for quality-critical suppliers
- ▶ Quality Assurance Agreements (QAA) for critical suppliers
- ▶ Supplier self-assessments via IntegrityNext
- ▶ Monitoring of certifications and compliance requirements (e.g. ISO 14001, REACH, RoHS)
- ▶ Risk-based supplier audits, primarily for Tier 1 suppliers
- ▶ Formal escalation processes for identified deviations
- ▶ Structured emergency sourcing process for critical supply disruptions

10 Appendix

10.1 Methodology Notes

10.1.1 Materiality Assessment Method

Material sustainability topics were identified through the assessment of sustainability-related potential or factual Impacts, Risks and Opportunities (IROs). Each IRO was evaluated using a standardised four-by-four scoring matrix embedded within steute's existing risk and opportunity management process.

For the evaluation of risks and opportunities, each IRO was assessed using a four-by-four scoring matrix considering **Likelihood** (1 = very low, 4 = high) and **Impact** (1 = very low, 4 = high). An IRO was classified as material where the resulting score (**Likelihood × Impact**) reached or exceeded the defined materiality threshold of 6.

Materiality 4x4 matrix

Likelihood	4	8	12	16
	3	6	9	12
	2	4	6	8
	1	2	3	4
	Impact			

Material aspects

In line with the requirements of the CSRD and the European Sustainability Reporting Standards (ESRS), the impact assessment was performed using separate dimensions. Positive impacts were evaluated based on **scale** and **scope**, while negative impacts additionally considered **irremediability**. Each dimension was assessed on a scale from 1 (very low) to 4 (high). The resulting scores were multiplied and subsequently converted into a standardised impact rating ranging from 1 to 4, as shown in the tables below.

Positive Impact Significance Score (0-16) [Scale * Scope]	Negative Impact Significance Score (0-64) [Scale * Scope * Irremediability]	Impact Rating	Impact Classification
> 12	> 32	4	High
> 8	> 16	3	Medium
> 4	> 8	2	Low
< 4	< 8	1	Very Low

10.1.2 List of Material IROs

ESRS Topic	IRO	Likelihood	Impact	Score
S4-2-1	Protection through Safety and Medical Products	4	4	16
E1-2	Emissions from Production	4	3	12
E1-3	Energy Consumption in Production	4	3	12
S1-1-3	Adequate Remuneration	4	3	12
E1-3	Energy Costs	3	3	9
E5-3	Disposal of Hazardous Waste	3	3	9
S1-1	Negative Working Conditions	3	3	9
S1-1-1	Secure Employment	3	3	9
S1-1-8	Employee Health	3	3	9
S1-2-2	Research and Development	3	3	9
G1-1	Positive Corporate Culture	3	3	9
G1-1	Negative Corporate Culture	3	3	9
E2-5	Material Restrictions	2	4	8
E4-3-3	Land Use	4	2	8
E5-1	Depletion of Natural Resources	4	2	8
E5-3	Recycling of Packaging Materials	4	2	8
E5-3	Disposal of Non-Hazardous Waste	4	2	8
E2-5	Hazardous Substances in Production	3	2	6
E5-2	Products Not Captured by Recycling Systems	3	2	6
S1-1	Positive Working Conditions	3	2	6
S1-1-7	Work-life Balance	3	2	6
S1-2-2	Employee Development	3	2	6
S2	Improved Working Conditions at Suppliers	3	2	6

ESRS SBM-3 49a

10.1.3 GHG Inventory and Accounting Methodology Overview

The 2025 greenhouse gas inventory was prepared in accordance with the principles of the Greenhouse Gas Protocol. All Scope 3 categories were assessed for relevance based on steute's business model, value chain, and expected contribution to the overall carbon footprint. Relevant categories were quantified using the most appropriate calculation approach available, while categories assessed as not relevant were excluded from the reported Scope 3 emissions.

Scope 3 Category	Relevance Assessment	Calculation Methodology
Scope 3 – Upstream		
S3-1 Purchased goods and services	Relevant	Hybrid (material-specific + spend-based)
S3-2 Capital goods	Not Relevant	Not quantified
S3-3 Fuel- and energy-related activities	Not Relevant	Not quantified
S3-4 Upstream logistics	Not Relevant	Supplier-specific information
S3-5 Waste	Not Relevant	Quantity-based
S3-6 Business travel	Relevant	Activity-based calculation
S3-7 Employee commuting	Relevant	Average distance calculation
S3-8 Upstream leased assets	Not Relevant	Not quantified
Scope 3 – Downstream		
S3-9 Downstream transportation and distribution	Not Relevant	Not quantified
S3-10 Processing of sold products	Not Relevant	Not quantified
S3-11 Use of sold products	Not Relevant	Not quantified
S3-12 Product disposal (end-of-life treatment)	Relevant	Scenario-based calculation
S3-13 Downstream leased assets	Not Relevant	Not quantified
S3-14 Franchises	Not Relevant	Not quantified
S3-15 Investments	Not Relevant	Not quantified

10.1.4 Accounting Approach for S3-1 (Purchased Goods and Services)

As part of the 2025 greenhouse gas inventory, steute applied a hybrid calculation approach for Scope 3 Category 1 (*Purchased Goods and Services*). Production materials purchased for manufacturing activities at the Löhne site were classified into material groups and assigned category-specific emission factors. Based on the resulting emissions profile, an average emission factor for production materials was determined.

Production materials accounted for approximately 60% of the total emissions reported within Scope 3 Category 1 and therefore represented the most significant contributor to this category.

For the remaining expenditure categories, including professional and consulting services, insurance expenses, data processing services, rental and leasing expenses, motor vehicle expenses, advertising and marketing expenses, and other operating expenses, emissions were estimated using an expenditure-based approach and category-specific emission factors.

The manufacturing activities performed at the Löhne site are considered representative of the Group's core production processes. The manufacturing sites in Brazil and China operate on a smaller scale and do not perform fundamentally different production activities. Consequently, the production material emission factor developed for the Löhne site was also applied to comparable production material purchases at the international manufacturing locations.

This methodology improved the accuracy of the inventory by applying a more detailed assessment to the most emission-intensive purchasing categories while maintaining a practical and proportionate approach for less significant expenditure categories.

10.1.5 Relevance Assessment for S3-4 (Upstream Transportation and Distribution)

As part of the 2025 greenhouse gas inventory, steute assessed emissions associated with upstream transportation and distribution (Scope 3, Category 4). The assessment was based primarily on supplier-specific greenhouse gas information obtained from the principal logistics providers serving the Löhne site, which represents approximately two thirds of the Group's total logistics expenditure.

Reported emissions from the participating logistics providers were extrapolated to estimate total emissions for the Group. Based on this approach, emissions were estimated at **approximately 65–80 t CO₂e** for the reporting period. The assessment indicated that upstream transportation and distribution emissions account for **less than 1%** of the Group's total greenhouse gas emissions.

Based on this assessment, Scope 3 Category 4 (*Upstream Transportation and Distribution*) was classified as **not material** for greenhouse gas reporting and climate management purposes. While transportation-related emissions continue to be monitored and data quality is expected to improve over time, climate-related management activities are currently focused on emission sources with a substantially greater contribution to the Group's overall carbon footprint.

10.1.6 Relevance Assessment for S3-5 (Waste Generated in Operations)

As part of the 2025 greenhouse gas inventory, steute assessed emissions associated with waste generated in operations (Scope 3, Category 5) for the Löhne site. The assessment included wastewater, non-hazardous waste, and hazardous waste streams.

Due to the unavailability of site-specific waste treatment data, conservative emission factors of 0,40 kg CO₂e per kg for non-hazardous waste and 2,00 kg CO₂e per kg for hazardous waste were applied. These factors represent typical emissions associated with mixed waste management pathways, including thermal treatment where applicable, and are used as proxy values for Scope 3 Category 5 (Waste Generated in Operations).

Category	Mass	Emission factor	Emissions
Wastewater	3.678 m ³	0,43 kg CO ₂ e / m ³	1,58 t CO ₂ e
Non-hazardous waste	124,670 kg	0,40 kg CO ₂ e / kg	49,87 t CO ₂ e
Hazardous waste	17.870 kg	2,00 kg CO ₂ e / kg	35,74 t CO ₂ e
Total			87,19 t CO ₂ e

The assessment resulted in total emissions of approximately **87 t CO₂e**. Compared to the Group's total greenhouse gas footprint, the emissions from waste management represent **less than 1%** of the overall carbon footprint.

Based on this assessment, Scope 3 Category 5 (*Waste Generated in Operations*) was classified as **not material** for greenhouse gas reporting and climate management purposes. Despite this assessment, steute continues to monitor waste generation and disposal activities as part of its environmental management system and waste management processes.

The evaluation demonstrates that, while waste management remains an important environmental topic from a resource efficiency and circular economy perspective, its contribution to the Group's overall greenhouse gas emissions is comparatively limited. Consequently, climate-related management activities are currently focused on emission sources with a significantly higher contribution to the Group's carbon footprint, particularly energy consumption and associated greenhouse gas emissions.

10.1.7 Accounting Approach for S3-7 (Employee Commuting)

Emissions associated with employee commuting were estimated using a distance-based approach. The calculation was based on the postal codes of employees, from which average commuting distances to the respective workplace were determined. These distances were multiplied by the estimated number of attendance days during the reporting period to calculate total passenger-kilometres travelled. Greenhouse gas emissions were subsequently calculated using an average emission factor per passenger-kilometre.

Additional emissions associated with working from home were assessed in accordance with the Greenhouse Gas Protocol under Scope 3, Category 7. These emissions were estimated to represent approximately 2% of employee commuting emissions and were therefore considered not material to the overall reported emissions. Remote-working days were considered when determining actual commuting days and the corresponding commuting distances. This decision will be reassessed if its significance increases or if future reporting requirements necessitate a more detailed assessment.

10.1.8 Accounting Approach for S3-12 (End-of-Life Treatment of Sold Products)

Emissions associated with the end-of-life treatment of sold products were estimated using a mass-based approach. The assessment was based on the weight of products sold during the reporting period and an average emission factor representing typical disposal and treatment processes for electronic and electro-mechanical products.

The applied emission factor reflects a representative disposal scenario that considers the typical material composition of steute products, including electronic components, plastics, and metallic materials. The resulting emissions were calculated by multiplying the total product mass by the selected disposal-related emission factor.

Given the wide range of products and end-of-life treatment pathways across different markets, the methodology represents a simplified estimation approach intended to provide an initial assessment of life-cycle-related greenhouse gas emissions associated with product disposal. The use of an average emission factor was considered appropriate for the purpose of the initial greenhouse gas inventory and provides a consistent basis for future refinement as additional life-cycle data becomes available.

10.1.9 Emission Factors

Emission factors were obtained from recognised public databases and publicly available reference sources. Where supplier-specific information was available, such information was used in preference to generic emission factors.

Where no directly applicable emission factors were available, representative approximation factors based on comparable activities, materials, or processes were applied. Such assumptions were selected to provide a reasonable and prudent estimate of emissions and are documented within the respective category-specific methodologies where relevant.

10.2 Reporting Boundary

This report generally covers the activities of the **steute Group** and its consolidated subsidiaries during the reporting period from **1 January 2025 to 31 December 2025**. Unless otherwise stated, quantitative information is reported on a Group-wide basis. The reporting scope includes steute's headquarters in **Löhne, Germany**, as well as its international subsidiaries. Information regarding the Group structure and consolidated entities is provided in [Chapter 2.3 Corporate Structure](#).

The maturity of sustainability-related data collection and management systems currently varies across the Group. As a result, certain indicators are available on a consolidated basis, while others are currently reported only for specific entities or locations. Due to its role as the Group's largest manufacturing location and the absence of additional production processes at other manufacturing sites, the Löhne headquarters serves as the primary reporting unit for selected environmental indicators. These indicators are considered representative of the Group's core manufacturing-related environmental impacts.

Where information is currently limited to individual sites, the applicable reporting scope is explicitly stated in the relevant section of this report. The Löhne headquarters represents the Group's largest operational site and therefore serves as the primary reporting unit for selected sustainability indicators.

Examples include:

- The unadjusted gender pay gap, which is currently reported only for the Löhne site.
- The health rate ("Gesundheitsziffer"), which is currently monitored and reported only for the Löhne site.
- The ISO 14001-certified environmental management system, which currently applies only to the Löhne site.
- Certain environmental, social, and governance indicators and management objectives for which harmonised Group-wide data collection processes are still being developed.

The report reflects the best available information at the time of publication. Certain sustainability topics remain under development as part of the ongoing expansion of steute's sustainability management framework.

The company currently does not collect data regarding employees' membership in minority groups or other potentially disadvantaged groups. Consequently, corresponding indicators are not available for reporting purposes, either for the workforce as a whole or for senior management.

In addition, steute has identified **material flow transparency** as a relevant area for future development. While environmental reporting currently focuses primarily on energy consumption, greenhouse gas emissions, waste generation, and substances of concern, comprehensive Group-wide reporting on material inflows and resource consumption is not yet available.

As part of the ongoing development of its sustainability management framework, steute continues to harmonise sustainability-related data collection, reporting processes, and performance indicators across the Group. The company expects these efforts to further improve the transparency, consistency, and comparability of sustainability information in future reporting periods.

10.3 VSME / VS / ESRS Reference Index

This reference index maps the disclosures reported by steute to the corresponding requirements of the VSME, VS and, where applicable, relevant ESRS disclosure requirements and data points. It serves as a navigation tool to facilitate access to reported information and to enhance the transparency and traceability of the company's sustainability reporting.

The report has been prepared in accordance with the VSME Basic Module and fulfils the requirements of the VS. In addition, selected disclosures from the VSME Comprehensive Module, selected ESRS-aligned disclosures, and other company-specific sustainability indicators have been included on a voluntary basis. These disclosures are clearly identified within the index.

All applicable VSME Basic Module disclosure requirements have been reported, except for the Mass Flow disclosure, which will be incorporated once the necessary data collection processes have been established.

VSME Reference	Topic	Page	VS	ESRS
VSME B1	Basis for preparation	5	VS B1	ESRS BP-1
VSME B1 24a-b	Selected reporting module & omitted disclosures	5	VS B1 27a-b	–
VSME B1 24c	Report consolidation basis	5	VS B1 27c	–
VSME B1 24e (i-vi)	General company information	5	VS B1 27e (i-vi)	–
VSME B1 24d / 24e vii	Covered subsidiaries and operating locations	8	VS B1 27d / 27e vii	–
VSME B1 25	Sustainability-related certifications or labels	10/42	VS B1 28	–
VSME C1	Strategy: Business Model and Sustainability – Related Initiatives	9	VS C1	ESRS SBM-1
VSME C1 47a	Significant groups of products and/or services offered	9	VS C1 46a	ESRS SBM-1 40a i
VSME C1 47b	Significant market(s) the undertaking operates in	9	VS C1 46b	ESRS SBM-1 40a ii
VSME C1 47c	Main business relationships (such as key suppliers, customers, distribution channels)	10	VS C1 46c	–
–	Role and responsibilities of the administrative, management and supervisory bodies regarding sustainability matters	12	–	ESRS GOV-1
–	Interests and views of stakeholders	13	–	ESRS SBM-2 45a i
VSME C1 47d	Brief description of elements in the strategy that relate to or affect sustainability issues	9, 14/15	VS C1 46d	ESRS SBM-1 38
–	Description of the process to identify and assess material impacts, risks and opportunities	14/15	–	ESRS IRO-1
–	Material impacts, risks and opportunities	53	–	ESRS SBM-3 48a
VSME B2, C2	Policies, actions, metrics and targets for transitioning towards a more sustainable economy as per topic:	10, 17, 18	VS B2, C2	MDR-P, MDR-A, MDR-M, MDR-T
VSME C3	Climate	22/23	VS C3	ESRS E1-1, E1-2, E1-3, E1-4
–	Energy	21	–	ESRS E2-1, E2-2, E2-3
–	Resources / Waste	31/32	–	ESRS E5-1, E5-2, E5-3
–	Workforce Health & Safety	34/35	–	ESRS S1-1, S1-5
–	Workforce Education & Development	38/39	–	ESRS S1-1, S1-5
–	Ethics, Human Rights and Fair Business Conduct	41/42	–	ESRS G1-1

VSME Reference	Topic	Page	VS	ESRS
–	Supply Chain	49	–	ESRS G1-2
VSME B3	Energy and greenhouse gas emissions	21-25	VS B3	–
VSME B3 29	Total energy consumption	21/22	VS B3 32	ESRS E1-5
VSME B3 30	Absolute GHG emissions (Scope 1 + location-based Scope 2)	25	VS B3 33	ESRS E1-6
VSME B3 31	GHG intensity	26	–	ESRS E1-5
VSME C3	GHG reduction targets and climate transition	26/27	VS C3	–
VSME C3 54 (a-e)	GHG reduction targets	26	VS C3 53 (a-d)	ESRS E1-4
VSME C3 55	Main decarbonisation actions	26/27	VS C3 53e	ESRS E1-3
VSME C3 56	Climate transition plan	26/27	VS C3 54-55	ESRS E1-1
VSME B4	Pollution of air, water and soil	28	VS B4	–
VSME B4 32	Emissions of pollutants to air, water and soil	28/29	VS B4 34	ESRS E2-4
–	Substances of concern	28	–	ESRS E2-5
VSME B5	Biodiversity	29/30	VS B5	–
VSME B5 33	Sites or locations in or near a biodiversity-sensitive area (BSA)	30	VS B5 35	ESRS E4-5 35
VSME B5 34 (a-d)	Land use metrics	30	–	ESRS E4-5 AR 34
VSME B6	Water	29	VS B6	ESRS E3-4
VSME B6 35	Total water withdrawal	29	VS B6 36	ESRS E3-4
VSME B6 36	Processes which significantly consume water – not applicable –	–	VS B6 37	–
VSME B7	Resource use, circular economy and waste management	31/32	VS B7	–
VSME B7 37	Application of circular economy principles	31	VS B7 38	ESRS E5-5
VSME B7 38a	Total weight of hazardous and non-hazardous waste	32	VS B7 39a	ESRS E5-4 37
VSME B7 38b	Total annual waste / Proportion of waste diverted for recycling	32	VS B7 39b	ESRS E5-4 37
VSME B7 38c	Annual mass-flow of relevant materials used – not disclosed –	–	VS B7 39c	ESRS E5-4, E5-5
VSME B8	Workforce – General characteristics	33/34	VS B8	ESRS S1-6
VSME B8 39a-c	Workforce by employment contract, by gender and by country of employment	34/35	VS B8 40a-c	ESRS S1-6 / S1-7
VSME B8 40	Employee turnover rate	34	VS C5 58	ESRS S1-6
VSME C5 59	Female-to-male ratio at management level	7	VS C5 59	ESRS S1-9
VSME C5 60	Self-employed persons and agency workers	36	VS C5 60	ESRS S1-7
–	Workforce by working time model	36	–	ESRS S1-6
VSME B9	Workforce – Health and safety	37/38	VS B9	ESRS S1-14
VSME B9 41a	Number and rate of recordable work-related accidents	38	VS B9 41a	ESRS S1-14
VSME B9 41b	Sum of the fatalities as a result of recordable work-related accidents and recordable work-related ill health	38	VS B9 41b	ESRS S1-14
VSME B10	Workforce – Remuneration, collective bargaining and training	43	VS B10	ESRS S1-8 / S1-13
VSME B10 42a	Adequate wages / Minimum wages	43	VS B10 42a	ESRS S1-10
VSME B10 42b	Gender-pay-gap	43	VS B10 42b	ESRS S1-16
VSME B10 42c	Percentage of employees covered by collective bargaining agreements	43	VS B10 42c	ESRS S1-8

VSME Reference	Topic	Page	VS	ESRS
VSME B10 42d	Average number of annual training hours per employee by gender	41	VS B10 42d	ESRS S1-13
–	Work-life balance metrics	39/40	–	ESRS S1-15
VSME C6	Human rights policies and processes	44/45	VS C6	ESRS S1-1
VSME C6 61a-b	Code of conduct or human rights policy existence and coverage	44/45	VS C6 61a	ESRS S1-1 24
VSME C6 61c	Complaints handling mechanism for own workforce	46	VS C6 61c	ESRS S1-3 32b
VSME C7	Human rights incidents	45	VS C7	ESRS S1-17
VSME C7 62a	Confirmed incidents in own workforce	45	VS C7 62a	ESRS S1-17 103 / 104
VSME C7 62b	Actions being taken to address these incidents	45	VS C7 62b	ESRS S1-4 38
VSME C7 62c	Awareness of any confirmed incidents involving workers in the value chain, affected communities, consumers and end-users	45	VS C7 62c	ESRS S2-4 36
VSME B11	Convictions and fines for corruption and bribery	45	VS B11	–
VSME B11 43	Number of convictions, and the total amount of fines incurred for the violation of anti-corruption and anti-bribery laws	45	VS B11 43	ESRS G1-4
–	Prevention and detection of corruption and bribery	44/45	–	ESRS G1-3
VSME C8	Revenues from certain activities	10	VS C8	–
VSME C8 63a	Revenues derived from activities in Weapons industry	10	VS C8 63a	ESRS SBM-1 4od iii
VSME C8 63b	Revenues derived from activities in Tobacco industry	10	VS C8 63b	ESRS SBM-1 4od iv
VSME C8 63c	Revenues derived from activities in Fossil fuel industry	10	VS C8 63c	ESRS SBM-1 4od i
VSME C8 63d	Revenues derived from activities in Chemicals industry	10	VS C8 63d	ESRS SBM-1 4od ii
VSME C9	Gender diversity ratio in the governance body	7	VS C9	–
VSME C9 65	Gender diversity ratio in the governance body	7	VS C9 64	ESRS S1-9

10.4 Contact Information

For questions regarding this report or steute's sustainability activities, please contact:

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Disclaimer

This Sustainability Report has been prepared with due care and to the best of our knowledge. As this report is based in part on voluntary disclosures, estimates, and assumptions, no warranty is given as to the completeness, accuracy or currency of the information contained herein.